



CHAPTER 93

An Act respecting the payment of municipal and school taxes

[Assented to, the 18th of March, 1938]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. In this act,

a. "municipal corporation" shall designate every municipal corporation incorporated or governed by a general or special act;

Interpretation:
"Municipal corporation".

b. "school corporation" shall mean every corporation of school commissioners or trustees and, generally, every commission or board incorporated for the administration of schools.

"School corporation".

2. Every municipal or school corporation may enact, by resolution, that the taxes shall be exigible by equal semi-annual or quarterly instalments during the year for which they are due, instead of being exigible annually.

Exigibility of certain taxes.

3. This act shall come into force on the day of its sanction.

Coming into force.

